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**RAPIDES ASSOCIATION FOR RETIRED OFFICERS  
ALEXANDRIA, LOUISIANA**

**AUDIT REPORT  
JUNE 30, 1988**

*Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.*

Release Date APR 23 1989

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**FINANCIAL SECTION**



My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as "Supporting schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Kapitan Association For Retarded Citizens. This information has been subjected to the auditing procedures applied in the audit of the financial statements, and in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

  
Bruce H. Stang, CPA

# BRUCE H. STAGG

CHIEF ACCOUNTANT

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

January 18, 1987

Board of Directors  
Rapides Association for Retarded Citizens  
Alexandria, Louisiana

I have audited the financial statements of the Rapides Association for Retarded Citizens, for the year ended June 30, 1986, and have issued my report thereon dated January 18, 1987.

I have conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the Rapides Association for Retarded Citizens for the year ended June 30, 1986, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Rapides Association for Retarded Citizens is responsible for establishing and maintaining internal control systems. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system of internal accounting control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal accounting control of the Rapides Association for Retarded Citizens, taken as a whole or on any of the categories of controls identified in the first paragraph. However, my study and evaluation disclosed no conditions that I believe to be a material weakness in relation to any program of the Rapides Association for Retarded Citizens.

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in (1) my examination of the 1988 financial statements and (2) my examination and review of the Association's compliance with laws and regulations noncompliance with which I believe could have a material effect on the allowability of program expenditures. This report does not affect my reports on the financial statements and on the Association's compliance with laws and regulations dated January 15, 1989.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report.

  
Bruce H. Stagg, CPA

# BRUCE H. STAGG

1000 W. BROAD AVENUE  
SUITE 200  
MONROE, LOUISIANA 70601  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

January 15, 1997

Board of Directors  
Rapides Association for Retarded Citizens  
Alexandria, Louisiana

I have audited the financial statements of the Rapides Association for Retarded Citizens, for the year ended June 30, 1996, and have issued my report thereon dated January 15, 1997.

I conducted my audit in accordance with generally accepted auditing standards, and government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

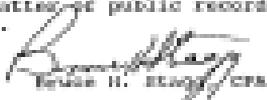
Compliance with laws, regulations, contracts, and grants applicable to Rapides Association for Retarded Citizens is the responsibility of Rapides Association for Retarded Citizens' management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Rapides Association for Retarded Citizens' compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my tests of compliance disclosed the following instances of noncompliance that may be material to the general purpose financial statements but for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in Rapides Association for Retarded Citizens' 1996 financial statements.

Louisiana Statutes require that the Audit Report be issued within six months of the year end. The report was not issued on time due to the Auditor's loss of key personnel, which caused a backlog of work. This condition has been corrected and should not be a problem in the future.

I considered these instances of noncompliance in forming my opinion on whether Rapides Association for Retarded Citizens's 1984 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated January 1987, on those general purpose financial statements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

  
Bruce H. Stagg, CPA

RAPIDER ASSOCIATION FOR REWARDED CITIZENS  
Alexandria, Louisiana

COMBINED BALANCE SHEET

June 30, 1988

ASSETS

CURRENT ASSETS

Cash and equivalents	\$243,713
Receivables	46,943
Prepaid expenses	<u>1,892</u>

Total current assets	\$318,548
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PROPERTY, PLANT AND EQUIPMENT

Buildings	\$ 50,535
Major movable equipment	38,086
Motor vehicles	188,048
Less accumulated depreciation	<u>(118,382)</u>

total property, plant and equipment	\$ 77,287
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OTHER ASSETS

Deposits w/o insurance	\$ 1,450
------------------------	----------

TOTAL ASSETS	<u>\$497,285</u>
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LIABILITIES AND FUND BALANCE

LIABILITIES

Employee withholdings	\$ 1,884
Accounts Payable	<u>17</u>

Total liabilities	\$ 1,901
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FUND BALANCE	<u>\$495,384</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u>\$497,285</u>
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See Notes to Financial Statements.

**RAPIDES ASSOCIATION FOR RETARDED CITIZENS**  
 Alexandria, Louisiana

**COMBINED STATEMENT OF SUPPORT, REVENUE AND EXPENSES, AND  
 CHANGES IN FUND BALANCE**  
 For the Year Ended June 30, 1984

<b>PUBLIC SUPPORT</b>		
Contributions	\$ 3,300	
Fees and contracts - ODM	<u>227,928</u>	
Total public support		\$231,228
<b>OTHER REVENUE</b>		
Program services	\$ 10,403	
Membership dues	1,000	
Interest income	8,523	
Project revenues	8,120	
Coke sales	4,016	
staff coffee and flower fund	127	
client/employee meals/miscellaneous	<u>18,756</u>	
Total other revenue		\$ 49,745
<b>TOTAL PUBLIC SUPPORT AND REVENUE</b>		<b>\$443,744</b>
<b>EXPENSES</b>		
Administrative and General	\$180,588	
Plant Operations and Maintenance	23,783	
Capital Asset Cost	13,526	
Dietary	18,235	
Therapeutic and Training	<u>218,828</u>	
<b>TOTAL EXPENSES</b>		<b>\$354,960</b>
<b>EXCESS (DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES</b>		<b>\$ 46,670</b>
<b>FUND BALANCE, beginning of year</b>		<u>349,826</u>
<b>FUND BALANCE, End of year</b>		<b>\$150,323</b>

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

NOTES TO FINANCIAL STATEMENTS

NOTE 1. RAPIDES ASSOCIATION FOR RETARDED CITIZENS

The Rapides Association for Retarded Citizens (RARC) is a non-profit organization whose purpose is to improve the quality of life for handicapped people. It is a community-based non-profit corporation which provides rehabilitation services, training, placement and employment for mentally handicapped individuals.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

- A. Revenue from state contracts and private providers is recorded based on units of service.
- B. Membership dues are recorded in the year collected.
- C. Depreciation is provided using the straight-line method over the estimated useful life of the related recorded assets. The following useful lives are used in determining depreciation:

Buildings and improvements	5 - 20 years
Furniture and equipment	4 - 10 years
Automobiles	4 - 5 years

- D. RARC is exempt from federal income tax under Section 501(c) of the Internal Revenue Code.

**BANKERS ASSOCIATION FOR BETTERED CITIZENS**  
**Monroe, Louisiana**

**COMBINED BALANCE SHEET**  
**June 30, 1996**

	<u>1996</u>	<u>1995</u>	<u>COMBINED</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and equivalents	\$192,188	\$89,824	\$281,712
Receivables	68,963	-	68,963
Prepaid expenses	1,852	-	1,852
Total current assets	<u>\$262,903</u>	<u>\$89,824</u>	<u>\$352,527</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Buildings	\$ 80,305	\$ -	\$ 80,305
Major movable equipment	24,468	23,843	48,311
Motor vehicles	209,088	-	209,088
Less accumulated depreciation	(116,307)	(11,283)	(127,590)
Total property, plant and equipment	<u>\$ 227,554</u>	<u>\$ 12,560</u>	<u>\$ 240,114</u>
<b>OTHER ASSETS</b>			
Deposits w/ C Insurance	\$ 1,868	\$ -	\$ 1,868
<b>TOTAL ASSETS</b>	<u>\$522,225</u>	<u>\$102,384</u>	<u>\$624,609</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Employee withholdings	\$ 1,804	\$ -	\$ 1,804
Accounts Payable	77	-	77
Total Liabilities	<u>\$ 1,881</u>	<u>\$ -</u>	<u>\$ 1,881</u>
<b>FUND BALANCE</b>	<u>\$320,344</u>	<u>\$102,384</u>	<u>\$422,728</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$522,225</u>	<u>\$102,384</u>	<u>\$624,609</u>

See Notes to Financial Statements.

**RAPIDS ASSOCIATION FOR IMPROVED CITIZENS**  
**Monroe, Louisiana**

**COMBINED STATEMENT OF SUPPORT, REVENUE AND EXPENSES, AND**  
**CHANGES IN FUND BALANCE**  
**for the year ended June 30, 1996**

	<u>BASC</u>	<u>JETC</u>	<u>COMBINED</u>
<b>PUBLIC SUPPORT</b>			
contributions	\$ 50	\$ 1,361	\$ 1,361
Fees and contracts - OHR	282,830	-	282,830
Total public support	<u>\$183,880</u>	<u>\$ 1,361</u>	<u>\$185,241</u>
<b>OTHER REVENUE</b>			
Program services	\$ 20,403	-	\$ 20,403
Membership dues	1,680	-	1,680
Interest income	4,947	978	5,925
Project revenue	-	6,128	6,128
Gifts sales	-	4,016	4,016
Staff coffee and Dinner Fund	-	127	127
Client/employee meals/miscellaneous	28,366	-	28,366
Total other revenue	<u>\$ 54,706</u>	<u>\$ 11,239</u>	<u>\$ 65,945</u>
<b>TOTAL PUBLIC SUPPORT AND REVENUE</b>	<u>\$438,586</u>	<u>\$14,570</u>	<u>\$453,156</u>
<b>EXPENSES</b>			
Administrative and General	\$ 94,287	\$ 6,303	\$100,590
Plant Operations and Maintenance	23,781	-	23,781
Capital Asset Cost	13,506	-	13,506
History	18,325	-	18,325
Therapeutic and Training	238,628	-	238,628
<b>TOTAL EXPENSES</b>	<u>\$588,527</u>	<u>\$ 6,303</u>	<u>\$594,830</u>
<b>EXCESS (DEFICIENCY) OF SUPPORT AND REVENUE</b> <b>OVER EXPENSES</b>	<u>\$ 148,481</u>	<u>\$ 8,267</u>	<u>\$ 156,748</u>
<b>FUND BALANCE, Beginning of year</b>	288,623	28,823	317,446
<b>FUND BALANCE, End of year</b>	<u>\$437,104</u>	<u>\$37,090</u>	<u>\$474,194</u>

See Notes to Financial Statements.

RAPIDS ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

BALANCE SHEET  
June 30, 1996

ASSETS

CURRENT ASSETS

Cash and equivalents	\$192,189	
Receivables	68,965	
Prepaid expenses	<u>3,853</u>	
Total current assets		\$265,007

PROPERTY, PLANT AND EQUIPMENT

Buildings	\$ 64,336	
Major movable equipment	24,465	
Motor vehicles	103,000	
Less accumulated depreciation	<u>(118,066)</u>	
Total property, plant and equipment		64,000

OTHER ASSETS

Deposits M/C Insurance	<u>3,453</u>	
Total Other Assets		<u>3,453</u>

TOTAL ASSETS \$332,364

LIABILITIES AND FUND BALANCE

LIABILITIES

Employee withholdings	\$ 1,004	
Accounts Payable	<u>72</u>	
Total liabilities		\$ 1,111

FUND BALANCE

		<u>328,180</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$332,364</u>

See Notes to Financial Statements.

**RAPIDES ASSOCIATION FOR RETIRED CITIZENS**  
**Alexandria, Louisiana**

**STATEMENT OF SUPPORT, REVENUE AND EXPENSES, AND**  
**CHANGES IN FUND BALANCE**  
**For the Year Ended June 30, 1988**

<b>PUBLIC SUPPORT</b>		
Contributions	\$ 50	
Fees and contracts - GRN	<u>292,928</u>	
Total public support		292,978
<b>OTHER REVENUE</b>		
Program services	\$ 18,403	
Membership dues	1,088	
Interest income	4,547	
Client/employee meals/miscellaneous	<u>18,788</u>	
Total other revenue		<u>34,726</u>
<b>TOTAL PUBLIC SUPPORT AND REVENUE</b>		<b>327,704</b>
<b>EXPENSES</b>		
Administrative and General	\$ 94,387	
Plant Operations and Maintenance	23,793	
Capital Asset Cost	23,928	
Dietary	19,328	
Therapeutic and Training	<u>319,628</u>	
<b>TOTAL EXPENSES</b>		<b><u>380,286</u></b>
<b>EXCESS (DEFICIENCY) OF SUPPORT AND REVENUE</b>		<b>\$ 47,418</b>
<b>OVER EXPENSES</b>		
<b>FUND BALANCE, Beginning of year</b>		<b><u>269,622</u></b>
<b>FUND BALANCE, End of year</b>		<b><u>317,040</u></b>

See Notes to Financial Statements.

RAPIDES ASSOCIATION FOR RETARDED CITIZENS  
Alexandria, Louisiana

SCHEDULE OF EXPENSES  
For the Year Ended June 30, 1988

ADMINISTRATIVE AND GENERAL

Salaries - Administrator	\$ 27,273
Salaries - Assistant Administrator	26,178
Payroll Taxes	4,560
Employee Benefit	3,450
Fees & Memberships	4,687
Insurance	8,588
Licenses	363
Office Supplies	2,569
Advertising	260
Interest	360
Motor Vehicle Expenses	15,330
Postage	813
Audit	3,750
Telephone	3,052
Training, In-Service	30
Travel & Seminars	2,383
Miscellaneous	521
Legal	<u>610</u>
<b>Total Administrative and General</b>	<b>\$ 79,202</b>

PLANT OPERATION AND MAINTENANCE

Salaries & Wages	3,800
Payroll Taxes	318
Maintenance, Buildings & Grounds	2,607
Repairs, Buildings & Grounds	1,532
Repairs & Maintenance, Furniture & Equipment	604
Insurance	3,523
Utilities	8,734
Supplies	3,288
Miscellaneous - Minor Equipment	<u>880</u>
<b>Total Plant Operation and Maintenance</b>	<b>\$ 23,301</b>

CAPITAL ASSET COST

Depreciation - Buildings	\$ 1,347
Depreciation - Furniture & Equipment	1,380
Depreciation - Vans	<u>10,380</u>
<b>Total Capital Asset Cost</b>	<b>\$ 13,386</b>

DIETARY

Salaries	4,887
Payroll Taxes	943
Insurance-Workman's Compensation	254
Food	10,888
Supplies	<u>383</u>
<b>Total Dietary</b>	<b>\$ 18,235</b>

WAFIDE ASSOCIATION FOR ENHANCED CITIZENSHIP  
Alexandria, Louisiana

SCHEDULE OF EXPENSES  
For the Year Ended June 30, 1994  
(Continued)

THERAPEUTIC AND TRAINING	
Salaries	\$282,902
Payroll Taxes	21,751
Employee Benefits	7,909
insurance-Workman's Compensation	4,704
consultants-psychologist	<u>300</u>
Total Therapeutic & Training	\$317,566
TOTAL EXPENSES	<u>\$317,566</u>

See Notes to Financial Statements.

**NATIONAL ASSOCIATION FOR BUSINESS CITIZENS**  
**John Deere Training Center**  
**Alexandria, Louisiana**

**BALANCE SHEET**  
**June 30, 1995**

<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Equivalents	\$ 50,524	
<b>TOTAL CURRENT ASSETS</b>		<b>\$ 50,524</b>
<b>FIXED ASSETS</b>		
Equipment	\$ 17,543	
Accumulated Depreciation	(1,253)	
<b>NET FIXED ASSETS</b>		<b>16,290</b>
<b>TOTAL ASSETS</b>		<b>\$ 66,814</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ -	
<b>TOTAL LIABILITIES</b>		<b>\$ -</b>
<b>FUND BALANCE</b>		<b>66,814</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>\$ 66,814</b>

See Notes to Financial Statements

NAEPHS ASSOCIATION FOR RETIRED CITIZENS  
 John Baker Training Center  
 Alexandria Louisiana

STATEMENT OF OPERATIONS AND  
 CHANGES IN FUND BALANCE  
 For the Year Ended June 30, 1998

REVENUES:		
Project Revenue-Net (Subsidies)	\$4,120	
Contributions	3,331	
Interest Earned	976	
Coke Sales	4,816	
Staff Coffee and Flower Fund(Net)	____327	
<b>TOTAL REVENUES</b>		<b>\$14,570</b>
EXPENSES:		
Coke Purchases	\$4,529	
Bank Charges	41	
Employee Bonus	1,500	
Christmas & Retirement Portion	____311	
<b>TOTAL EXPENSES</b>		<b>____8,381</b>
<b>NET REVENUE</b>		<b>\$ 6,189</b>
FUND BALANCE, BEGINNING OF YEAR		<u>58,633</u>
FUND BALANCE, END OF YEAR		<u><b>64,822</b></u>

See Notes to Financial Statements

FINANCIAL STATEMENT FOR MEMBERS CITIES  
 JOHN BROWN TRADING CENTER  
 Elmerville, Louisiana

FINANCIAL STATEMENT  
 For the Year Ended June 30, 1999

ACCOUNT	REVENUE	BALANCE	FINANCIAL TRUST	CONTRACTS REVENUE	CONTRACTS	NET GAINS
Elmerville Services	165,492	165,492	16,687	1,492	0	164,773
STATE REVENUE	3,887	3,887	324	600	-	4,191
ELM-ELC -REVENUE	627	627	0	-	-	-
ELM-ELC -ELC	1,059	1,059	-	-	1,059	499
ELC - ELM	4,789	4,804	244	79	-	(2,261)
ELM - ELC	2,488	2,572	212	12	-	2,274
ELM - ELC	1,009	829	39	-	-	1,009
ELM - ELC	1,612	1,295	149	-	-	(1,081)
TOTAL	181,862	180,871	18,129	1,583	1,059	164,252

#### SUPPLEMENTAL DATA

**RAPIDES ASSOCIATION FOR RETIRED CITIZENS**  
**Alexandria, Louisiana**

**SCHEDULE OF ALLOWABLE COSTS ATTRIBUTED TO ONE CONTRACT**  
**June 30, 1994**

	COST REPORT	ADDITIONAL ADJUSTMENTS	AS ADJUSTED
<b>ADMINISTRATIVE AND GENERAL</b>			
Salaries - Administrator	\$ 27,400		\$ 27,400
Salaries - Assistant Administrator	20,315		20,315
Salaries - Clerical	804		804
Payroll Taxes	3,620		3,620
Unemployment	3,439	1) (4,508)	831
Employee Benefits	3,490		3,490
Advertising	360		360
Insurance-Workman's Compensation	8,623	2) (6,074)	2,549
Insurance-Liability	3,200		3,200
Insurance-Motor Vehicle	4,014	3) (107)	3,907
Licenses	363		363
Office Supplies	3,003		3,003
Motor Vehicle Expenses	15,143	4) 77	15,220
Postage	600		600
Rent & Legal	4,360		4,360
Telephone	2,032		2,032
Training, In-service	50		50
Travel & Conferences	2,735		2,735
<b>Total Administrative &amp; General</b>	<b>\$128,808</b>	<b>\$133,413</b>	<b>\$ 93,137</b>
<b>PLANT OPERATION AND MAINTENANCE</b>			
Salaries & Wages	\$ 3,500		\$ 3,500
Maintenance, Buildings & Grounds	3,997		3,997
Payroll Taxes	170		170
Insurance-Workman's Compensation	170	2) 170	340
Repairs, Buildings & Grounds	3,510		3,510
Repairs & Maintenance, Furniture and Equipment	3,543		3,543
Supplies	3,862		3,862
Utilities	8,528		8,528
<b>Total Plant Operations &amp; Maintenance</b>	<b>\$ 22,200</b>	<b>\$ 22,172</b>	<b>\$ 22,469</b>
<b>CAPITAL ASSET COST</b>			
Depreciation - Buildings	\$ 3,347		\$ 3,347
Depreciation - Furniture & Equipment	3,300	5) 409	3,709
Depreciation - Motor Vehicles	10,300		10,300
<b>Total Capital Asset Cost</b>	<b>\$ 13,000</b>	<b>\$ 409</b>	<b>\$ 13,500</b>

RAPIDES ASSOCIATION FOR RETIRED CITIZENS  
Alexandria, Louisiana

SCHEDULE OF ALLOWABLE COSTS ATTRIBUTED TO ONE CONTRACT  
June 30, 1998  
(Continued)

	COST REMOVED	LIMIT ADJUSTMENTS	AS ADJUSTED
<b>DIETARY</b>			
Food	\$ 750		\$ 750
Supplies	<u>162</u>		<u>162</u>
Total Dietary	<u>\$137</u>	\$ -	<u>\$ 137</u>
<b>THERAPEUTIC AND TRAINING</b>			
Salaries	\$199,130		\$199,130
Employee Benefits	7,554		7,554
Insurance-Workmen's Compensation		2) 6,704	6,704
Psychologist	300		300
Payroll Taxes	<u>18,802</u>	1) <u>6,285</u>	<u>\$ 21,087</u>
Total Therapeutic & Training	<u>\$221,786</u>	<u>\$ 12,989</u>	<u>\$234,775</u>
<b>TOTALS</b>	<u>\$368,578</u>	<u>\$ 142</u>	<u>\$368,740</u>

- 1) To reallocate payroll taxes and reduce for taxes on unallowed wages.
- 2) To reallocate Workmen's Compensation insurance and reduce for insurance on unallowed wages.
- 3) To adjust for prepaid insurance at beginning and end of the year  
Return premiums \$ 29  
(134)  
\$105
- 4) Adjust Accounts Payable
- 5) Depreciation on capital lease equipment

See Notes to Financial Statements